



JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
OFFICE OF THE STATE BUDGET
LANSING

MARY A. LANNOYE
DIRECTOR

December 12, 2005

MEMORANDUM

TO: Finance and Administrative Officers, and Chief Accountants
All State Agencies

FROM: Ed Dettling *ED*
Payroll and Tax Reporting Division
Office of Financial Management

SUBJECT: Updated List of Backup Withholding on Vendor Payments

Attached is an updated list of the active vendors/payees for which the State must impose backup withholding at a rate of 28% on 1099 reportable payments. The Internal Revenue Service requires backup withholding because the vendors/payees have not responded to "B notices" mailed to them.

We have updated the list to include vendors that did not respond for B notices mailed in November 2005.

Please refer to the "Backup Withholding on Vendor Payments" memo dated October 17, 2005 for further information, located on the Internet at:

http://www.michigan.gov/documents/2004_Memo_94861_7.pdf.

If you have any questions regarding this memo, please contact me at (517) 335-7269.

Attachments

cc. M. Moody
R. Mealy
L. Mester
D. Ringler
J. Paxton

VENDORS SUBJECT TO BACKUP WITHHOLDING

1741 COC	BILL KEEGAN
190 WASHINGTON ASSOCIATES	BOB HERD
1ST AGENCY PROFESSIONALS	FOR CARE
701 PEARL ST LLC	BRANDON OSBORN
A-1 BUILDING SERVICES, LLC	BRENDA FAYE CHAVIS
AALPINE DENTAL GROUP	BRENDA JO WAGNER
AAMR	BRENDA WEKWERT
ACCESS INDUSTRIES INC	IMPROVEMENT
ADAM WOOD	BROADSTREET APARTMENTS
SERVICES	BROOKFIELD APTS
ALBERT WHYTE III	BROOKINS TRANSPORTATION
ALI J ELBAST	BROOKVIEW APTS
ALICE SALU	BROWER COMMONS LIMITED PARTNERSHIP
ALLEN PARK PHARMACY	BRUCE E MATTHEWS
ALLIED CONSULTATION SERVICES	C & L INVESTMENTS
ALYSIA SAMPSON	C C RIDERS INC
AMELIA L SHELTON	CARDCASH SYSTEMS
AMERICAN BEAUTY & BARBER SUPPLY	CARLA D WHITE
AMERICAN LEGION POST 54	CAROLINA HOLDINGS MIDWEST LLC
AMERICINN MOTEL AND SUITES	CAROLYN NELSON
AMS MANAGEMENT LLC	CASSANDRA SIMS
ANAKIN INVESTMENT STRATEGIES	CATHOLIC HEALTHCARE WEST
ANGELIQUE M SHAKESPEARE	CDC WONDERLAND PROPERTY TRUST
ANGELLA MCFERRIN	DECLARATION
ANITA LILLIAN SALINAZ	CECIL A MEDINA
ANTHONY CARTER	CEDAR STREET ANIMAL HOSPITAL
ANTHONY COSTELLO	CELEBRITY CAR WASH
ARABIAN HORSE TROOP	CENTER OF WOMENS HEALTH
ARKAN ESHO	CENTER SERVICE
ARLENE R SWEETZER	CENTRAL BIBLE COLLEGE
ASM EDUCATION SERVICE	CENTURY 21 ARBOR HERITAGE
AUTO DIRECT INC	CHARLES WHITE JR
AUTO VALUE SERVICE CENTER	CHARLTON A SQUARE LLC
B & D JONES INVESTMENTS LLC	CHESTERFIELD CAB
BARBARA E SISSON	CHRIS W MORGAN
BATTLE CREEK FARMERS MKT	CHURCH OF GOD
BEAN JIM	CLARENCE KING
BEAR COLLISION	CLEVELAND CLARK
BERNETTA HANKINS	CLEVELAND POWELL
BESSIE GULLEY	C-ME BEAUTY & BARBER SUPPLY
BETTIE J ROBERTSON	COKOMA WILLIAMS
BETTY JANE HEPLER	COLE CHRYSLER JEEP DODGE
BEVERLY GORDON	COMPLETELY CLEAN
BIG DADDYS MOTOWN	COSBY INSURANCE AGENCY

VENDORS SUBJECT TO BACKUP WITHHOLDING

COUNTRY AUTO PLAZA
CRAIG TAYLOR HOLYWAY
CRICKETT STABLE
D J'S CLEANING SERVICE
D R Y INVESTMENTS INC
DABNEY BILL
DAN FOSTER
DANIEL GABRIEL
DARCY KING
DARIN GABRIEL
DASHAWN RICHARDSON
DEBORAH A NORTON
DEES PROCESSING
DELORES GAVIN
DENISE PRESLEY
DENTAL ARTS CO
DENTAL CARE INSTITUTE PC
DETROIT OSTEOPATHIC HOSPITAL
DIVERSITY RESOURCE CONSULTANTS DNCI
DLI COMPUTERS
DOMINIQUE L LAVENDER
DONS MODERN CAR WASH
DOUGLAS ASHLEY
DOWNTOWN MOBIL SERVICE INC
DP TWO LLC
DRUG EMPORIUM
DT MGMT INC MA LTD PARTNERSHIP
DUKE UNIVERSITY MEDICAL CENTER
E & B INVESTMENTS
E & F TRANSPORTATION SERVICE
EAST WARREN DENTAL ASSOCIATES
EASTERN HIGHLANDS
EDDIE HICKS
ELIZABETH JOHNSON
ELOISE CONERLY
EMERGENCY PREPAREDNESS CONSULTANTS
ENCORE CATERING
ENLACE SERVICES
EQUITY RESIDENTIAL PROPERTIES
ERWINS CUSTOM SPORTS
ESI PROPERTY MANAGEMENT
ESTATE OF MARGARET MOAK
ESTHER R M CALLAWAY
EVA C BOND

FAMILY FOOT CARE OF LINCOLN PARK
HEARTLAND FLCA
FAST TRACK TRANSPORTATION
FMC DIALYSIS SVCS - EAST DETROIT
FRAN MARSHALL
FRANCIS MARCUS
FRANKLIN MILL APARTMENTS
G & W INVESTMENT PROPERTY
G FRANKLIN
G M & ASSOCIATES
GARDEN LANES
GASPER GRIMALDI
GERALD BATCHELOR
GET DAIRY
GILLERSON DAVID
GISSTENNAR MOBILE AUTO WASH
GLOBAL UNION CASUALTY INSURANCE COMPANY
GLOBE APARTMENTS
GRACE LUTHERAN CHURCH
GRATIOT USED CARS
GREAT LAKES CHARTER TRAINING
GREEN LAW OFFICE
GREGS TREE SERVICE
GTS PROPERTY MGT LLC
GUESTHOUSE HOTEL & SUITES
GULLVIEW APARTMENTS
H & S PROPERTIES
HANI SAEED
HARRISON DUNCAN
HAYVAR APARTMENTS
HAYWOOD HAMPTON
FORUM
HEL CAT INVESTMENTS
HELEN RENEE DENIS
HENRY BREWER
HOLIDAY INN EXPRESS & SUITES
HOWARD TRAMMELL
IDENTIFICATION RESOURCES
INTERNATIONAL CORRESPONDENCE SCH
IRA WASHINGTON
J & M INVESTMENT COMPANY
J & M RENTAL LLC
J AND P ASSOCIATES
J ARTHUR SANDERS

VENDORS SUBJECT TO BACKUP WITHHOLDING

J C WHITNEY
JACALYN SPECKIN
JACQUELINE MAJORS
JAMES BANOS
JAMES BRIDGEWATER
JAMES SMITH
JAMIE SUE SAYLOR-SANFORD
JAS ASSOCIATES LLC
JASAR DIGITAL COMPUTER REPAIR
JEANETTE HELEN HOSEY
JEANETTE JOHNSON
JENNIFER MARIE ALBEANESE
JESUS ANDUJAR CORREA
JFCO LLC
JOEL V SOULE ATTORNEY
JOHN ALDRIDGE
JOHN BUTLER
JUDY FLUETTE
JOHN HUPP & ASSOCIATES INC
JOHN WALMA
JOSEPH GIAMBRA
JOSH BECKETT
JOYCE FARTHING
JULIA HILLMAN
JULIE M RIBAUDO
KARAS HOUSE
KAREN M NAPLES
KATHERINE PARKS
KATHRYN CHIPMAN
KATHRYN E LYCOS
KATHRYN WASHINGTON
KENDALL PLACE
KERRIGAN CONSTRUCTION
KERRY WIESNER
KERYL MCCORD
KEVIN VAUGHN
KIM A PANETTA
KIM M SIEWERT
KOLASSA EXCAVATING
KRESGE EYE ASSOCIATES
KRIS CARLSON
KYLE BAKER
LAKEVIEW DENTAL CLINIC
LARSON OLAF

LASHAWN GILLYARD
LATONYA GRAY
LATRISH HOOTEN
LAVORSE BENMARK
LEE M WELCH
LILLIE BALLARD
LJ POLE BUILDINGS
LOGIMEDIX
LORRAINE CAB COMPANY
LUIGI PRINCIPE & DAVID LAURA
LUYENDYK & ASSOCIATES PC
M P A GROUP LTD
MARGARET YELLAND
MARTHA A MILLS
MARY JILL WEINGER
MARY LATTA
MAUDESTINE BETH WASHINGTON
MEADOWS AT ANCHOR BAY
MEDBILL-BILLING CO FOR
MED-PEDS CENTER
MERRI SUDDUTH
METRO DIAGNOSTIC TESTING
METRON INTEGRATED HEALTH SYSTEMS
MICHAEL B WILLIS
MICHIANA SEAMLESS GUTTER
COUNCIL
MICHIGAN JOINT FIRE SERVICE COUNCIL
MID MICHIGAN IDENTIFICATION
MID-MICHIGAN REG DIALYSIS CENTER
MIDWEST PROPERTY MGMT
MIKE SHEPHERD
MODERN MEDICAL CLINIC
MONICA HARRIS
NANCY NICHEL
NAPGA CONFERENCE
NEWBERRY SQUARE
NICHOLAU R HALL
NICOLE HENDERSON
NIDI D BELL
NOLEN LOWE
O N N A T S INC
OLSONS RENTAL
OOMM STUDIOS
ORCHARD GROVE EXTENDED CARE

VENDORS SUBJECT TO BACKUP WITHHOLDING

OSCAR BOBO JR
OUTDOOR VENTURES TAXIDERM
PANAMETRICS - NDT
PARIS MOTEL
PARTNERS COLLISION
PAULETTE I KIEFFER
PEARLE VISION, INC.
PETRIE STORES CORP
PHARMACORR LLC
PLANET MICRO
POMPANO'S SEAFOOD GRILL
PRESCRIPTION SHOPPE
PUBLIC SAFETY SYSTEMS INC
QUICK & READY
R.I.CHAPTER IAPES
RALPH H POLZIN
REDFORD MANOR NORTH
RHINO ENTERPRISES
RILEY HEALTH PHYSICIANS
RITA M CURRIE
RL & DG INVESTMENTS LLC
ROBERT J MARTIN
ROBERT J RICHARDS
ROBERT THORNE
ROBIN WILSON
ROBLYN PROPERTIES LLC
ROGER WEINERT
ROMULUS SUPER 8 MOTEL
RONNIE KEMP
ROXANNE DUNCAN
RUBEN VILLALOBOS
RUTH HAMPTON
RYAN F HEALEY
S & G ACTION T'S
S P O R T S
SAM JACKSON SEPTIC
SANDRA HOOTEN
SANDY SHORE APTS
SARAH J MCINTYRE
SCHOLL PROPERTIES LLC
SCHOOL DRIVE SQUARE
LLC
SHERI MARCH
SHOPPENAGONS INN

SKIPS PHARMACY
SOUTH BLVD MGMT CO
SPECIALTY PROPERTIES
SQUIGGLE ENTERPRISES LLC
STARZ ACADEMY
STEVE PRINCE
STEVE RENO
STEVEN B SILVERMAN MD
STEVEN PAULEY
STEVES STANDARD SERVICE
STONE CREEK APARTMENTS
STRAIGHT AHEAD
SUE SHARP
SUNNYSIDE HOG FARM
SUSAN K MCCLLOUD
SUZANNE L KINSEY
T L C HOME CARE SERVICES
T SPECK
TANGLEWOOD RESTAURANT
TENNESSEE STATE UNIVERSITY
TERESA BRODNIEWICZ
TERMAINE J JOHNSON
TERRANCE HEARD
TERRENCE HOSKINS
THE BOARDWALK APTS
THE COMMUNITY COALITION
THE FOURMIDABLE GROUP MGMT
THE HOUSE OF HOPE FOR MEN
THE LANDING
THE REAL ESTATE GROUP
THERESA BROWN
TIMOTHY B NELSON
TINA M PILARSKI
TONYA S WILLIAMS
TOP VALUE MUFFLER SHOPS
TPG ESSEX HOUSE APARTMENTS
TRACI ELIZABETH MONDRELLA
TRACY BAKER
TRAVELODGE HOTEL AND CONFERENCE CENTER
TRI STAR MOBILITIES
TRISTA CORTES
TYRONE C HULLINGER
UNION BANK, N.A.
UP FLATLANDER TECHNICAL SERVICES

VENDORS SUBJECT TO BACKUP WITHHOLDING

V A MEDICAL CENTER
VALLEY HILLS PROPERTIES LLC
VALUCORP INC
VAN BERDEN CO
VAUGHN TOLL
VERNETTA J SESSION
VINES LARNZA
VIVIAN JOHNSON
W STANTON JUDD

WALTER MARTIN CONST CO
WEE CARE CHILDRENS CENTER
WEST SIDE AUTO REPAIR
WESTPARK APTS
WILLIE L WILSON MA
WRIGHT TOOL INTERNATIONAL
YAHWEHS YOOPERS
YOLONDA SIMMONS
ZOE TRANSPORTATION